


NEW JERSEY
CEMETERY BOARD

APR 10 2003

"CERTIFIED TRUE COPY"

 *Susan H. Gault*

State of New Jersey
Department of Law and Public Safety
Division of Consumer Affairs
Cemetery Board

IN THE MATTER OF

Administrative Action

FRIENDSHIP CEMETERY

FINAL ORDER OF
DISCIPLINE

Certificate of Authority
Number 177

This matter was opened to the New Jersey Cemetery Board following review of information in the Board's files which resulted in the issuance of a Provisional Order of Discipline regarding Friendship Cemetery's failure to file reports and to provide proof of payments into the Maintenance and Preservation Fund. Friendship Cemetery responded to the Provisional Order by filing the delinquent reports and paying the required fee and indicating that the cemetery has limited financial resources. The Board has reviewed the cemetery's submission and now makes the following findings of fact and conclusions of law:

FINDINGS OF FACT

1. Respondent, Friendship Cemetery, has held Certificate of Authority Number 177 issued by the Cemetery Board on August 23, 1972 pursuant to N.J.S.A. 8A:3-9. Respondent has been a New Jersey

Cemetery Company at all times relevant to this matter and is not a municipality.

2. Pursuant to N.J.S.A. 8A:4-5, cemetery companies must make certain deposits into the Cemetery's Maintenance and Preservation Fund based on income generated by sales of lots or graves, and deposits based on resales of lots or graves, number of interments, and size of foundations installed.

3. Pursuant to N.J.S.A. 8A:4-12, each cemetery company that is not a municipality must file an annual report with the Board showing the extent and augmentation of the Maintenance and Preservation Fund for its fiscal year not later than 120 days after the close of its fiscal year.

4. A review of the Board's files demonstrates that as of the date of the Provisional Order of Discipline, the last annual Maintenance and Preservation Fund report was filed on September, 19, 1994 for fiscal year 1993.

5. Friendship Cemetery has filed Maintenance and Preservation reports for fiscal years 1994 through 1999.

CONCLUSIONS OF LAW

The failure to file annual reports with the New Jersey Cemetery Board and/or the failure to deposit statutorily required sums into the Maintenance and Preservation Fund provide grounds for discipline pursuant to N.J.S.A. 45:1-21 (h). Respondent has now filed the required reports and has, through its submission,

acknowledged its failure. It has also persuaded the Board that the penalty proposed by the Provisional Order of Discipline would pose a hardship to the cemetery in light of its limited income. As such, the Board has determined to stay a portion of the penalty imposed. Friendship Cemetery shall pay \$100.00 of the \$500.00 penalty. The remaining \$400.00 will be stayed for a period of two years. Should Friendship Cemetery fail to file its Maintenance and Preservation reports in a timely manner, the stayed penalty shall become due and owing in addition to any other penalty or sanction the Board may impose for that subsequent violation.

ACCORDINGLY, IT IS ON THIS 10TH DAY OF APRIL, 2003,

ORDERED that:

1. Friendship Cemetery shall cease and desist from failing to file its annual Maintenance and Preservation Fund report within 120 days of the close of its fiscal year and from failing to make all statutorily required deposits into the Maintenance and Preservation Fund.

3. Friendship Cemetery shall pay a civil penalty of \$500.00, \$100.00 of which shall be paid by certified check or money order payable to the State of New Jersey and forwarded to Susan H. Gartland, Executive Director, New Jersey Cemetery Board, P.O. Box 45036, Newark, New Jersey, 07101. The remaining \$400.00 shall be stayed for a period of two years. In the event there are no violations of this order within that period, the stayed portion of

the penalty shall be rescinded. In the event that Friendship Cemetery fails to file its report and provide proof of statutorily required deposits into the Maintenance and Preservation Fund within 120 days of the close of its fiscal year, the stayed portion of the penalty shall become due and owing in addition to any other penalty the Board may impose.

NEW JERSEY STATE CEMETERY BOARD

By: Frank J. DeGeeter
Frank J. DeGeeter, Chair

CERTIFIED No. MEMO		55-471/312 56150180		837
FRIENDSHIP CATERERS ASSOC., INC.		DATE <u>4/29/03</u>		
PAY TO THE ORDER OF <u>New Jersey</u>		\$ <u>100.00</u>		
MINOTOLAT		DOLLARS		<input checked="" type="checkbox"/> SECURITY FEATURES FEDERAL RESERVE NOTE
MINOTOLAT		<u>Beverly J. Crick</u> MP		
10312012101		150180		0837 FIVE - Appl. # 596713